

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

BAY STATE GAS COMPANY

D.T.E. 05-27

ATTORNEY GENERAL'S FIFTH SET OF
DOCUMENT AND INFORMATION REQUESTS

The following is the Attorney General's FIFTH SET of Information Requests in the above referenced docket for Mr. Robinson.

- AG-5-1 Please provide a complete copy of the depreciation study and workpapers used to determine the depreciation accrual rates last approved by the Department, including all of the curve analyses for each plant account along with the resulting statistics.
- AG-5-2 Please identify and provide complete copies of all studies referred to or relied on by Mr. Robinson in the preparation of this testimony in this case.
- AG-5-3 Please provide copies of the last two depreciation studies prepared by or for the Company.
- AG-5-4 Please provide copies of all notes taken by Mr. Robinson during all meetings with Company employees regarding the depreciation study that he prepared in this case.
- AG-5-5 Please provide all of the workpapers, calculations, formulas, assumptions, and supporting documentation used by Mr. Robinson to perform his depreciation study in this case. Please also provide copies of all workpapers and spreadsheets in electronic form that is in an executable format.

- AG-5-6 Please provide the results of all the life analyses that Mr. Robinson performed regarding the Company's plant. Please also provide all statistics, graphs, charts, and analysis for each plant account.
- AG-5-7 Please provide all of the workpapers, calculations, formulas, and assumptions used by Mr. Robinson to perform his salvage and retirement cost study in this case. Please also provide copies of all workpapers and spreadsheets in electronic form that is in an executable format.
- AG-5-8 Please provide all of the workpapers, calculations, formulas, and assumptions used by Mr. Robinson to allocate the test year end balance of accumulated depreciation for each plant account in this case. Please also provide copies of all workpapers and spreadsheets in electronic form that is in an executable format.
- AG-5-9 Please provide a ranking of those curves and indices from the best fit to the worst fit for each plant account / subaccount.
- AG-5-10 Please identify and provide all studies referred to by Mr. Robinson in the preparation of his testimony regarding the service life of mains and services.
- AG-5-11 Please indicate the inventory methodology was applied to determine the vintage of retirements.
- AG-5-12 Please indicate whether the Company inserts sleeves into mains. If so, please indicate the methodology used to account for those sleeves.
- AG-5-13 Please indicate whether the Company inserts sleeves into services. If so, please indicate the methodology used to account for those sleeves.
- AG-5-14 Please provide a complete and detailed description of the accounting methodology that the Company uses to record the costs of main joint seals. Please also provide three examples of such accounting.
- AG-5-15 Please provide a copy of all of the raw data used by Mr. Robinson to perform his depreciation and net salvage studies. Please provide the data on a computer Compact Disc or a floppy disc that is readable in either a Lotus 123 or Excel format.
- AG-5-16 Please provide copies of all testimonies and exhibits that Mr. Robinson has sponsored as an expert witness regarding depreciation in the last five years.

- AG-5-17 Please provide the net salvage information regarding the EUSA asset sales referred to by Mr. Robinson on pages 4-1, 4-2, and 4-3 of his prefiled testimony in this case.
- AG-5-18 Referring to page 4-9 of Mr. Robinson's prefiled testimony in this case, please provide a complete and detailed description of each of the new local regulations, and a copy of those regulations, that have been placed on the Company's operations in the last ten years that, in his opinion, have caused the level of negative salvage to increase.
- AG-5-19 Please indicate, by account / subaccount, the years of retirement activity that are available for the Company's plant. Please provide all plant retirement activity by account that has not been provided in responses to the other information requests of Mr. Robinson.
- AG-5-20 Please indicate, by account / subaccount, the years of net salvage data that are available for the Company's plant. Please provide all plant net salvage data by account that has not been provided in responses to the other information requests of Mr. Robinson.
- AG-5-21 Please provide a copy of the Company's Request For Proposal ("RFP") for the services of Mr. Robinson, and all the responses to this RFP, including that of Mr. Robinson.
- Dated: May 12, 2005.